

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§944. FORECLOSURE FOR EQUITABLE RELIEF, PROCEDURE

A tax lien mortgage filed in accordance with sections 942 and 943 may be foreclosed by an action for equitable relief in the following manner.

1. Waiver of foreclosure. The municipal treasurer, when so authorized by the inhabitants of the municipality, or in the case of a city by the legislative body thereof, may waive the foreclosure of a tax lien mortgage by recording a waiver of foreclosure in the registry of deeds in which the tax lien certificate is recorded before the right of redemption therefrom shall have expired.

The tax lien mortgage, after the recording of such waiver, shall then continue to be in full force and effect.

2. Form. The waiver of foreclosure must be substantially in the following form:

The foreclosure of the tax lien mortgage on real estate for a tax assessed against to dated (name) (name of municipality) and recorded in registry of deeds in Book, Page is hereby waived.

Dated this date of 20..

..... A.B.
Treasurer of

State of Maine

..... ss.

..... 20....

Then personally appeared the above named A.B. Treasurer and acknowledged the foregoing instrument to be a free act and deed in the Treasurer's said capacity.

Before me,

.....

Notary Public

The form required by this subsection must be dated, signed by the treasurer or bear the treasurer's facsimile signature and notarized.

A charge to the municipality of 50¢ for the waiver of foreclosure and the charges of the registry of deeds for the recording of the waiver in accordance with the fees set forth in Title 33, section 751, subsection 1 must be included in the amount secured by the tax lien mortgage.

[2011, c. 104, §2 (AMD) .]

3. Foreclosure of tax lien mortgage. If said tax lien mortgage together with interest and costs shall not be paid within 6 months after the date of recording the waiver of foreclosure thereof, the tax lien mortgage may be foreclosed in an action for equitable relief.

4. Right of redemption. In such action the court shall provide a period for the exercise of the right of redemption from the tax lien mortgage which shall expire in not less than 90 days from the decree of the court and in no event before the expiration of 18 months from the date of filing of the tax lien certificate in the registry of deeds as provided in section 942.

SECTION HISTORY

1981, c. 557, §4 (AMD). 1987, c. 736, §57 (AMD). 2011, c. 104, §2 (AMD) .

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